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From:

Sent: Tuesday, December 21, 2010 12:07:48 PM

To:

Cc:

Subject: RE: Specialist referral-AAR

A Form 872-P of a tier partner should extend the statute for items flowing from source partnership items under section 6229(b)(3) which only requires that the consent specifically state that it applies to "tax attributable to partnership items." The preprinted language of the Form 872-P meets this requirement.

[REDACTED]